

SOUTH AFRICAN REVENUE SERVICE

NO. R. 5617

6 December 2024

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/1/384)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 4 to the said Act is hereby amended, with effect from 1 January 2025, to the extent set out in the Schedule hereto.


ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Rebate Item	Tariff Heading	Rebate Code	CD	Description	Extent of Rebate
409.00				RE-IMPORTED GOODS NOTES: 1. In respect of goods entered in terms of rebate item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating - (a) the reasons why the goods are being returned; (b) whether any change in the ownership of the goods has taken place; (c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent; (d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse; (e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured; (f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made or the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof; (g) the place where and the number and date of the bill of entry on which duty was paid on the goods upon their first importation into the Republic or other documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and (h) whether any bounty, subsidy or any benefit under an export incentive scheme was paid on the goods exported. 2. Admission of the following goods under this item shall be subject to a permit for re-importation issued by the Director-General: Department of Agriculture: Butter, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages. 3. Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of evidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal amount. 4. Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item provided - (a) the prior approval of the Commissioner is obtained; (b) they are entered under item 409.06; (c) they are taken into the stock of any customs and excise warehouse unless the Commissioner otherwise stipulates; and (d) the rate of excise duty in force at the time of entry for home consumption from such warehouse, is paid thereon. 5. Admission under this item shall, except in the case of item 409.07, only be permitted provided the goods can be identified as being the same goods which were exported. 6. The provisions of Notes 1 and 5 shall MUTATIS MUTANDIS apply to any goods entered under rebate items 409.02, 409.04, 409.05 and 409.07. 7. For the purposes of rebate item 409.07 - (a) "compensating products" means the products obtained abroad during or as a result of the manufacturing, processing or repair of the goods temporarily exported for outward processing; and (b) "temporarily exported for outward processing" means the customs procedure whereby goods which may be disposed of without customs restriction, are temporarily exported for manufacturing, processing or repair abroad and then re-imported.	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 5617

6 Desember 2024

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 4 (NO. 4/1/384)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 4 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Januarie 2025, in die mate in die Bylae hierby aangetoon.



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Kortingitem	Tariefpos	Kortingkode	TS	Beskrywing	Mate van Korting
409.00				HERINGEVOERDE GOEDERE OPMERKINGS: 1. Ten opsigte van goedere kragtens kortingitem 409.01 geklaar, moet die invoerder ten tyde van klaring van die goedere by herinvoer 'n verklaring aan die betrokke klaringsbrieffleg waarin aangetoon word - (a) die redes waarom die goedere teruggestuur word; (b) of enige verandering in die eiendomsreg van die goedere plaasgevind het; (c) of die goedere enige vervaardigings- of bewerkingsproses sedert hul uitvoer uit die Republiek ondergaan het en indien wel, in watter mate; (d) of die goedere in 'n doeane-en-aksynspakhuis vervaardig is en onder waarborg uit sodanige pakhuis uitgevoer is; (e) of daar ten tyde van uitvoer of op enige ander tyd enige terugbetaling, korting, teruggawe of kwytsekskelding van doeane- en aksynsreg toegestaan is ten opsigte van sodanige goedere of enige stowwe waarvan goedere vervaardig is; (f) die nommer en datum van die klaringsbrieffleg met betrekking tot die uitvoer van sodanige goedere en die plek waar sodanige klaring gedoen is of die dokument waarop die goedere voor uitvoer daarvan vir doeleindes van latere herinvoer daarvan geregistreer is; (g) die plek waar en die nommer en datum van die klaringsbrieffleg waarop reg op die goedere ten tyde van hul eerste invoer in die Republiek betaal is of ander dokumente, indien van toepassing, om te bewys dat die goedere voorheen ingevoer en die verskuldigde reg daarop betaal is; en (h) of enige premie, subsidie of enige voordeel onder 'n uitvoeraansporingskema op die uitgevoerde goedere betaal is. 2. Toelating van die volgende goedere onder hierdie item is onderhewig aan 'n permit vir herinvoer wat deur die Direkteur-Generaal: Departement van Landbou, uitgereik word: Botter, kaas, melles en melieprodukte, suiker, wyn, brandewyn en spiritusdranke. 3. Toelating onder hierdie item van goedere ten opsigte waarvan enige premie of subsidie betaal was by uitvoer, is onderhewig aan die voorlegging van bewyse van terugbetaling van 'n gelykstaande bedrag aan die departement of inrigting wat sodanige premie of subsidie by uitvoer betaal het. 4. Synshare goedere wat uit 'n doeane-en-aksynspakhuis uitgevoer word, sal slegs met korting op reg by hierdie item toegelaat word mits - (a) die voorafgaande goedkeuring van die Kommissaris verkry word; (b) dit by item 409.06 geklaar word; (c) dit in die voorraad van enige doeane-en-aksynspakhuis opgeneem word tensy die Kommissaris andersins bepaal; en (d) die skaal van aksynsreg van toepassing by klaring vir binnelandse verbruik uit sodanige pakhuis, daarop betaal word. 5. Toelating onder hierdie item sal, behalwe in die geval van item 409.07, slegs toegestaan word mits die goedere geïdentifiseer kan word as dieselfde goedere wat uitgevoer is. 6. Die bepaling van Opmerkings 1 en 5 is MUTATIS MUTANDIS van toepassing op enige goedere ingevolge kortingitems 409.02, 409.04, 409.05 en 409.07 geklaar. 7. By die toepassing van item 409.07 beteken - (a) "kompenserende produkte" die produkte in die buiteland verkry gedurende of as gevolg van die vervaardiging, prosesering of reparasie van die goedere tydelik uitgevoer vir buitewaardse prosesering; en (b) "tydelik uitgevoer vir buitewaardse prosesering" die doeane-prosedure waarvolgens goedere wat sonder doeanebeperking van die hand gesit mag word, tydelik uitgevoer word vir vervaardiging, prosesering of reparasie in die buiteland en daarna heringevoer word.	